

Suspected Theft and Fraudulent Transactions

A. Fraud is an act which is characterized by deceit, concealment, or violation of trust perpetrated to obtain money, property or services, to avoid payment or loss of services or to secure personal or business advantage or other benefit. The Office of Internal Audit is a resource to departments and typically investigates suspicions of significant theft and/or fraudulent transactions when there is no clear evidence of wrongdoing or the person responsible for it.

B. An employee who has knowledge of an occurrence of work-related fraud, or has reason to suspect that a fraudulent action has occurred at work, shall notify his or her department director or the Office of Internal Audit as soon as possible and shall not discuss the alleged fraud with others. Upon receipt of an allegation, the Office of Internal Audit will notify appropriate authorities, develop an action plan and coordinate all investigative processes.

C. Confidentiality is critically important in handling fraud allegations and all participants shall keep the details and results of the investigation as well as the identities of involved employees confidential to the extent permitted by law. Information will only be shared on a need to know basis. The alleged fraud and investigation shall not be discussed with the media other than through the Communications and Marketing Office or other designated media contact. If the investigation concludes that the allegations of fraudulent activity by an employee are founded, the employee is subject to disciplinary action and/or legal action.

D. Retaliation against individuals reporting suspected fraud or for cooperating, giving testimony, or participating in any manner in an investigation, proceeding, or hearing is unacceptable and will not be tolerated however such protection shall not condone unfounded or vindictive accusation of others.